



General Assembly

January Session, 2009

Amendment

LCO No. 6745

SB0099706745SD0

Offered by:

SEN. WILLIAMS, 29th Dist.

SEN. LOONEY, 11th Dist.

SEN. DAILY, 33rd Dist.

REP. STAPLES, 96th Dist.

To: Subst. Senate Bill No. 997

File No. 603

Cal. No. 415

**"AN ACT CONCERNING A MUNICIPAL OPTION TO DELAY
REVALUATIONS."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective July 1, 2009, and applicable to assessment*
4 *years commencing on or after October 1, 2008*) (a) (1) Notwithstanding any
5 provision of the general statutes, any municipal charter, any special act
6 or any home rule ordinance, any municipality required to effect a
7 revaluation of real property under section 12-62 of the general statutes
8 for the 2008, 2009 or 2010 assessment year shall not be required to
9 effect a revaluation prior to the 2011 assessment year, provided any
10 decision not to implement a revaluation pursuant to this subsection is
11 approved by the legislative body of such municipality. The rate maker,
12 as defined in section 12-131 of the general statutes, in any municipality
13 that elects, pursuant to this subsection, not to implement a revaluation

14 may prepare new rate bills under the provisions of chapter 204 of the
15 general statutes in order to carry out the provisions of this subsection.

16 (2) Any required revaluation subsequent to any delayed revaluation
17 effected pursuant to subdivision (c) of this subsection shall be effected
18 in accordance with the provisions of section 12-62 of the general
19 statutes. Such subsequent revaluation shall re-commence at the point
20 in the schedule required pursuant to section 12-62 of the general
21 statutes that the municipality was following prior to such delay.

22 (b) (1) Notwithstanding any provision of the general statutes, any
23 municipal charter, any special act or any home rule ordinance, any
24 municipality that is currently in the process of phasing in a real
25 property assessment increase, or a portion of such increase, may
26 suspend such phase-in for a period of time, but not later than the 2011
27 assessment year, provided any decision to suspend a phase-in
28 pursuant to this subsection is approved by the legislative body of such
29 municipality. The rate maker, as defined in section 12-131 of the
30 general statutes, in any municipality that elects, pursuant to this
31 subsection, to suspend a phase-in may prepare new rate bills under the
32 provisions of chapter 204 of the general statutes in order to carry out
33 the provisions of this subsection.

34 (2) Any required phase-in of a real property assessment increase
35 subsequent to any suspension of such phase-in pursuant to this
36 subsection shall recommence at the point at which such phase-in was
37 suspended, provided any municipality required, pursuant to section
38 12-62 of the general statutes, to implement a revaluation prior to the
39 completion of the phase-in shall implement such revaluation as
40 required.

41 (c) The assessor or board of assessors of any municipality that elects,
42 pursuant to subsection (a) of this section, not to implement a
43 revaluation of real property for the 2008 assessment year or, pursuant
44 to subsection (b) of this section, to suspend a phase-in of an assessment
45 increase for the 2008 assessment year, shall prepare a revised grand list

46 for said assessment year, which shall reflect the assessments of real
47 estate according to the grand list in effect for the assessment year
48 commencing October 1, 2007, subject only to transfers of ownership,
49 additions for new construction and reductions for demolitions. Such
50 assessor shall send notice of any increase in the valuation of real estate
51 over the valuation of such real estate as of October 1, 2007, or notice of
52 the valuation of any real estate that is on the grand list to be effective
53 for the October 1, 2008, assessment year, but was not on such list in the
54 prior assessment year, to the last-known address of the person whose
55 valuation is so affected, and such person shall have the right to appeal
56 such increase or valuation during the next regular session of the board
57 of assessment appeals at which real estate appeals may be heard.

58 Sec. 2. (NEW) (*Effective from passage, and applicable to assessment years*
59 *commencing on and after October 1, 2009*) (a) Notwithstanding the
60 provisions of subdivision (1) of subsection (b) of section 12-62 of the
61 general statutes, any two or more towns may enter into an agreement,
62 as provided in section 7-148cc of the general statutes, to establish a
63 regional revaluation program. Towns participating in such an
64 agreement shall provide for the revaluation of all parcels of real
65 property encompassed within such towns at the same time and not
66 less than once every five years, or shall annually revalue
67 approximately one-fifth of all such parcels over a five-year period.

68 (b) Any agreement entered into pursuant to subsection (a) of this
69 section shall: (1) Establish or designate an entity, which may be a
70 regional planning organization, as the coordinating agency for
71 implementation of the regional revaluation program; (2) indicate how
72 a revaluation company certified in accordance with section 12-2b of the
73 general statutes will be hired and overseen by the participating towns
74 or the coordinating agency; (3) include a revaluation schedule that lists
75 any adjustments to the revaluation schedules for participating towns;
76 (4) identify administrative and procedural processes that will be
77 implemented by the participating towns to implement the program;
78 and (5) estimate the projected savings resulting from a regional
79 revaluation program.

80 (c) (1) Prior to entering into an agreement pursuant to subsection (b)
81 of this section, the participating towns shall submit to the Secretary of
82 the Office of Policy and Management proposed adjustments to the
83 revaluation schedules for the participating towns for the secretary's
84 review and approval. The secretary shall, not later than forty-five days
85 after receipt of such agreement, notify all participating towns of the
86 approval or disapproval of such proposed adjustments. If any such
87 adjustments are disapproved, the secretary shall notify the towns of
88 each reason for each such disapproval and make recommendations for
89 revision.

90 (2) If participation in a regional revaluation program causes a town
91 to postpone the revaluation required by subdivision (1) of subsection
92 (b) of section 12-62 of the general statutes, such postponement shall be
93 expressly approved by the secretary in the approval the secretary
94 provides pursuant to this subsection.

95 (d) All procedures for conducting a revaluation in accordance with
96 section 12-62 of the general statutes shall be followed by all towns
97 participating in a regional revaluation program.

98 (e) If any participating town decides to withdraw from a regional
99 revaluation program after the date on which a regional revaluation is
100 implemented, such town shall notify the Secretary of the Office of
101 Policy and Management. Such town shall resume the revaluation
102 schedule required pursuant to subdivision (1) of subsection (b) of
103 section 12-62 of the general statutes with the date of the last regional
104 revaluation as the starting point for implementing future revaluations.
105 If any participating town decides to withdraw from a regional
106 revaluation program prior to the date on which a regional revaluation
107 is implemented, such town shall notify the secretary and shall be
108 required to resume implementation of revaluation in accordance with
109 the provisions of section 12-62 of the general statutes.

110 Sec. 3. Section 12-62o of the general statutes is repealed. (*Effective*
111 *July 1, 2009*)"

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2009, and applicable to assessment years commencing on or after October 1, 2008</i>	New section
Sec. 2	<i>from passage, and applicable to assessment years commencing on and after October 1, 2009</i>	New section
Sec. 3	<i>July 1, 2009</i>	Repealer section